



Linda S. Vandeloop  
AVP  
Federal Regulatory

AT&T Services, Inc.  
1120 20<sup>th</sup> Street, NW  
Suite 1000  
Washington, D.C. 20036

T: 202-457-3033  
linda.vandeloop@att.com

August 27, 2018

Federal Communications Commission  
Office of the Secretary  
445 Twelfth Street, S.W.  
Washington, DC 20554

**RE: CC Docket No. 86-182**

**Report: Pole Attachment Data**

**Year of Data: 2017**

**Submission Number: 2**

Dear Ms. Dortch,

Pursuant to the Commission's *Order* (DA14-1387), released September 24, 2014, AT&T is providing the attached amended Pole Attachment Data Report for the calendar year 2017.

**COSAs:** SWAR, SWKS, SWMO, SWOK, SWTX, PTCA, PTNV, LBIL, NBIN, MBMI, OBOH, WTWI, SCAL, SBFL, SBGA, SCKY, SCLA, SCMS, SBNC, SBSC, SCTN.

The Financial Accounting Standards Board Accounting Standards Update No. 2017-07 is now in effect. This update, modified required financial reporting for retirement benefits and required retrospective application. These changes affected net noncurrent deferred operating taxes (lines 404, 405 and 406), general and administrative expenses (line 503) and operating taxes (line 504).

Signature,

A handwritten signature in black ink that reads "Linda S. Vandeloop". The signature is written in a cursive, flowing style.

cc: Pam Arluk

## CERTIFICATION

I certify that I am an officer of BellSouth Telecommunications, LLC, Southwestern Bell Telephone Company, Pacific Bell Telephone Company, Nevada Bell Telephone Company, Illinois Bell Telephone Company, Indiana Bell Telephone Company, Incorporated, Michigan Bell Telephone Company, Ohio Bell Telephone Company and Wisconsin Bell Inc.; I have examined these Pole and Conduit Rental Calculation Information Reports, and to the best of my knowledge, information, and belief, all statements of fact contained in the attached reports are true and these reports are accurate statements of the affairs of the above named respondent in respect to the data set forth herein for the period from 01/01/2017 to 12/31/2017, and Submission Number 2.

PRINTED NAME: Ronald L. Hilyer

POSITION: Director – Accounting

SIGNATURE: 

DATE: 08/14/2018

(Persons making willful false statements in this report can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220 (e).)

CONTACT PERSON: Rick Flood

TELEPHONE NUMBER: 908-234-5434

EMAIL ADDRESS: rf2698@att.com

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / SOUTHWESTERN BELL TELEPHONE		
STUDY AREA: ARKANSAS		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SWAR		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	2,923,853
101	Gross Investment - Poles	27,498
102	Gross Investment - Conduit	71,512
200	Accumulated Depreciation - Total Plant-in-Service	2,704,120
201	Accumulated Depreciation - Poles	40,066
202	Accumulated Depreciation - Conduit	54,417
301	Depreciation Rate - Poles	5.70
302	Depreciation Rate - Conduit	2.40
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(244)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(635)
406	Net Non-Current Deferred Operating Income Taxes - Total	(25,946)
501.1	Pole Maintenance Expense	377
501.2	Pole Rental Expense	1,507
501	Pole Expense	1,884
502.1	Conduit Maintenance Expense	67
502.2	Conduit Rental Expense	-
502	Conduit Expense	67
503	General & Administrative Expense	51,383
504	Operating Taxes	77,934
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	97,260
602	Conduit System Trench Kilometers	829
603	Conduit System Duct Kilometers	4,803
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / SOUTHWESTERN BELL TELEPHONE		
STUDY AREA: KANSAS		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SWKS		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	3,970,581
101	Gross Investment - Poles	26,990
102	Gross Investment - Conduit	130,285
200	Accumulated Depreciation - Total Plant-in-Service	3,457,908
201	Accumulated Depreciation - Poles	44,193
202	Accumulated Depreciation - Conduit	63,834
301	Depreciation Rate - Poles	8.80
302	Depreciation Rate - Conduit	2.60
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(149)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(721)
406	Net Non-Current Deferred Operating Income Taxes - Total	(21,987)
501.1	Pole Maintenance Expense	323
501.2	Pole Rental Expense	537
501	Pole Expense	860
502.1	Conduit Maintenance Expense	243
502.2	Conduit Rental Expense	-
502	Conduit Expense	243
503	General & Administrative Expense	54,915
504	Operating Taxes	161,245
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	110,736
602	Conduit System Trench Kilometers	1,477
603	Conduit System Duct Kilometers	8,565
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / SOUTHWESTERN BELL TELEPHONE		
STUDY AREA: MISSOURI		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SWMO		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	6,882,295
101	Gross Investment - Poles	72,621
102	Gross Investment - Conduit	289,264
200	Accumulated Depreciation - Total Plant-in-Service	6,292,042
201	Accumulated Depreciation - Poles	156,785
202	Accumulated Depreciation - Conduit	156,311
301	Depreciation Rate - Poles	9.80
302	Depreciation Rate - Conduit	2.40
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(1,965)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(7,828)
406	Net Non-Current Deferred Operating Income Taxes - Total	(186,246)
501.1	Pole Maintenance Expense	1,300
501.2	Pole Rental Expense	1,584
501	Pole Expense	2,884
502.1	Conduit Maintenance Expense	742
502.2	Conduit Rental Expense	14
502	Conduit Expense	756
503	General & Administrative Expense	162,270
504	Operating Taxes	160,390
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	283,699
602	Conduit System Trench Kilometers	4,602
603	Conduit System Duct Kilometers	26,688
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / SOUTHWESTERN BELL TELEPHONE		
STUDY AREA: OKLAHOMA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SWOK		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	4,279,595
101	Gross Investment - Poles	35,329
102	Gross Investment - Conduit	140,226
200	Accumulated Depreciation - Total Plant-in-Service	3,865,402
201	Accumulated Depreciation - Poles	91,559
202	Accumulated Depreciation - Conduit	84,282
301	Depreciation Rate - Poles	9.60
302	Depreciation Rate - Conduit	2.60
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(550)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(2,184)
406	Net Non-Current Deferred Operating Income Taxes - Total	(66,639)
501.1	Pole Maintenance Expense	63
501.2	Pole Rental Expense	1,470
501	Pole Expense	1,533
502.1	Conduit Maintenance Expense	236
502.2	Conduit Rental Expense	5
502	Conduit Expense	241
503	General & Administrative Expense	73,167
504	Operating Taxes	22,398
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	192,016
602	Conduit System Trench Kilometers	1,908
603	Conduit System Duct Kilometers	11,067
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / SOUTHWESTERN BELL TELEPHONE		
STUDY AREA: TEXAS		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SWTX		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	28,304,932
101	Gross Investment - Poles	359,322
102	Gross Investment - Conduit	1,860,394
200	Accumulated Depreciation - Total Plant-in-Service	24,816,877
201	Accumulated Depreciation - Poles	773,791
202	Accumulated Depreciation - Conduit	948,431
301	Depreciation Rate - Poles	12.20
302	Depreciation Rate - Conduit	2.50
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(5,542)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(28,692)
406	Net Non-Current Deferred Operating Income Taxes - Total	(436,534)
501.1	Pole Maintenance Expense	1,928
501.2	Pole Rental Expense	10,054
501	Pole Expense	11,982
502.1	Conduit Maintenance Expense	5,104
502.2	Conduit Rental Expense	34
502	Conduit Expense	5,138
503	General & Administrative Expense	691,167
504	Operating Taxes	673,080
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	872,226
602	Conduit System Trench Kilometers	21,163
603	Conduit System Duct Kilometers	122,749
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / PACIFIC TELESIS GROUP / PACIFIC BELL		
STUDY AREA: CALIFORNIA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: PTCA		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	36,671,185
101	Gross Investment - Poles	1,228,757
102	Gross Investment - Conduit	4,182,689
200	Accumulated Depreciation - Total Plant-in-Service	31,669,055
201	Accumulated Depreciation - Poles	1,618,947
202	Accumulated Depreciation - Conduit	1,955,981
301	Depreciation Rate - Poles	8.20
302	Depreciation Rate - Conduit	2.00
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(21,769)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(74,103)
406	Net Non-Current Deferred Operating Income Taxes - Total	(649,689)
501.1	Pole Maintenance Expense	17,251
501.2	Pole Rental Expense	1,170
501	Pole Expense	18,421
502.1	Conduit Maintenance Expense	22,040
502.2	Conduit Rental Expense	786
502	Conduit Expense	22,826
503	General & Administrative Expense	941,395
504	Operating Taxes	962,749
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	1,292,048
602	Conduit System Trench Kilometers	50,857
603	Conduit System Duct Kilometers	294,968
700	Additional Rental Calculation Information	N/A



Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / PACIFIC TELESIS GROUP / NEVADA BELL		
STUDY AREA: NEVADA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: PTNV		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	905,655
101	Gross Investment - Poles	21,575
102	Gross Investment - Conduit	121,142
200	Accumulated Depreciation - Total Plant-in-Service	702,493
201	Accumulated Depreciation - Poles	17,286
202	Accumulated Depreciation - Conduit	51,470
301	Depreciation Rate - Poles	2.60
302	Depreciation Rate - Conduit	2.20
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(18)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(103)
406	Net Non-Current Deferred Operating Income Taxes - Total	(771)
501.1	Pole Maintenance Expense	88
501.2	Pole Rental Expense	229
501	Pole Expense	317
502.1	Conduit Maintenance Expense	1,247
502.2	Conduit Rental Expense	8
502	Conduit Expense	1,255
503	General & Administrative Expense	25,918
504	Operating Taxes	1,841
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	42,759
602	Conduit System Trench Kilometers	2,811
603	Conduit System Duct Kilometers	16,306
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / AMERITECH CORPORATION / ILLINOIS BELL		
STUDY AREA: ILLINOIS		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: LBIL		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	14,739,239
101	Gross Investment - Poles	183,500
102	Gross Investment - Conduit	1,350,518
200	Accumulated Depreciation - Total Plant-in-Service	13,189,207
201	Accumulated Depreciation - Poles	148,372
202	Accumulated Depreciation - Conduit	529,984
301	Depreciation Rate - Poles	4.90
302	Depreciation Rate - Conduit	1.80
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(105)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(771)
406	Net Non-Current Deferred Operating Income Taxes - Total	(8,413)
501.1	Pole Maintenance Expense	1,837
501.2	Pole Rental Expense	263
501	Pole Expense	2,100
502.1	Conduit Maintenance Expense	17,660
502.2	Conduit Rental Expense	2
502	Conduit Expense	17,662
503	General & Administrative Expense	332,302
504	Operating Taxes	138,502
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	464,595
602	Conduit System Trench Kilometers	13,862
603	Conduit System Duct Kilometers	80,399
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / AMERITECH CORPORATION / INDIANA BELL		
STUDY AREA: INDIANA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: NBIN		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	5,690,809
101	Gross Investment - Poles	93,320
102	Gross Investment - Conduit	389,872
200	Accumulated Depreciation - Total Plant-in-Service	4,699,361
201	Accumulated Depreciation - Poles	99,257
202	Accumulated Depreciation - Conduit	204,020
301	Depreciation Rate - Poles	6.10
302	Depreciation Rate - Conduit	2.20
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(117)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(489)
406	Net Non-Current Deferred Operating Income Taxes - Total	(7,142)
501.1	Pole Maintenance Expense	278
501.2	Pole Rental Expense	3,357
501	Pole Expense	3,635
502.1	Conduit Maintenance Expense	1,261
502.2	Conduit Rental Expense	-
502	Conduit Expense	1,261
503	General & Administrative Expense	131,507
504	Operating Taxes	(13,174)
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	253,209
602	Conduit System Trench Kilometers	6,095
603	Conduit System Duct Kilometers	35,347
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / AMERITECH CORPORATION / MICHIGAN BELL		
STUDY AREA: MICHIGAN		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: MBMI		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	11,976,693
101	Gross Investment - Poles	111,035
102	Gross Investment - Conduit	799,745
200	Accumulated Depreciation - Total Plant-in-Service	11,355,995
201	Accumulated Depreciation - Poles	130,393
202	Accumulated Depreciation - Conduit	477,172
301	Depreciation Rate - Poles	5.70
302	Depreciation Rate - Conduit	2.30
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(1,243)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(8,951)
406	Net Non-Current Deferred Operating Income Taxes - Total	(134,041)
501.1	Pole Maintenance Expense	825
501.2	Pole Rental Expense	9,168
501	Pole Expense	9,993
502.1	Conduit Maintenance Expense	2,475
502.2	Conduit Rental Expense	-
502	Conduit Expense	2,475
503	General & Administrative Expense	229,566
504	Operating Taxes	210,570
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	426,875
602	Conduit System Trench Kilometers	11,229
603	Conduit System Duct Kilometers	65,129
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / AMERITECH CORPORATION / OHIO BELL		
STUDY AREA: OHIO		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: OBOH		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	8,643,959
101	Gross Investment - Poles	194,045
102	Gross Investment - Conduit	819,734
200	Accumulated Depreciation - Total Plant-in-Service	8,083,205
201	Accumulated Depreciation - Poles	272,989
202	Accumulated Depreciation - Conduit	500,805
301	Depreciation Rate - Poles	7.40
302	Depreciation Rate - Conduit	2.20
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(3,272)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(13,821)
406	Net Non-Current Deferred Operating Income Taxes - Total	(145,735)
501.1	Pole Maintenance Expense	485
501.2	Pole Rental Expense	5,778
501	Pole Expense	6,263
502.1	Conduit Maintenance Expense	6,788
502.2	Conduit Rental Expense	1
502	Conduit Expense	6,789
503	General & Administrative Expense	196,499
504	Operating Taxes	138,668
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	468,118
602	Conduit System Trench Kilometers	7,471
603	Conduit System Duct Kilometers	43,329
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / AMERITECH CORPORATION / WISCONSIN BELL		
STUDY AREA: WISCONSIN		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: WTWI		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	4,393,095
101	Gross Investment - Poles	53,154
102	Gross Investment - Conduit	318,172
200	Accumulated Depreciation - Total Plant-in-Service	3,896,140
201	Accumulated Depreciation - Poles	58,302
202	Accumulated Depreciation - Conduit	136,833
301	Depreciation Rate - Poles	6.70
302	Depreciation Rate - Conduit	1.90
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(283)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(1,692)
406	Net Non-Current Deferred Operating Income Taxes - Total	(23,362)
501.1	Pole Maintenance Expense	319
501.2	Pole Rental Expense	4,579
501	Pole Expense	4,898
502.1	Conduit Maintenance Expense	3,277
502.2	Conduit Rental Expense	21
502	Conduit Expense	3,298
503	General & Administrative Expense	107,819
504	Operating Taxes	21,253
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	123,701
602	Conduit System Trench Kilometers	4,278
603	Conduit System Duct Kilometers	24,816
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / BELLSOUTH CORPORATION		
STUDY AREA: ALABAMA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SCAL		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	5,766,734
101	Gross Investment - Poles	219,434
102	Gross Investment - Conduit	193,859
200	Accumulated Depreciation - Total Plant-in-Service	4,314,272
201	Accumulated Depreciation - Poles	164,101
202	Accumulated Depreciation - Conduit	86,973
301	Depreciation Rate - Poles	4.40
302	Depreciation Rate - Conduit	1.70
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	7,215
405	Net Non-Current Deferred Operating Income Taxes - Conduit	6,374
406	Net Non-Current Deferred Operating Income Taxes - Total	189,621
501.1	Pole Maintenance Expense	1,300
501.2	Pole Rental Expense	29,410
501	Pole Expense	30,710
502.1	Conduit Maintenance Expense	1,467
502.2	Conduit Rental Expense	-
502	Conduit Expense	1,467
503	General & Administrative Expense	117,974
504	Operating Taxes	146,831
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	414,140
602	Conduit System Trench Kilometers	3,120
603	Conduit System Duct Kilometers	18,093
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / BELLSOUTH CORPORATION		
STUDY AREA: FLORIDA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SBFL		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	14,695,997
101	Gross Investment - Poles	252,485
102	Gross Investment - Conduit	1,007,735
200	Accumulated Depreciation - Total Plant-in-Service	11,927,136
201	Accumulated Depreciation - Poles	259,379
202	Accumulated Depreciation - Conduit	564,577
301	Depreciation Rate - Poles	6.50
302	Depreciation Rate - Conduit	2.10
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	6,128
405	Net Non-Current Deferred Operating Income Taxes - Conduit	24,460
406	Net Non-Current Deferred Operating Income Taxes - Total	356,704
501.1	Pole Maintenance Expense	2,805
501.2	Pole Rental Expense	19,615
501	Pole Expense	22,420
502.1	Conduit Maintenance Expense	2,969
502.2	Conduit Rental Expense	-
502	Conduit Expense	2,969
503	General & Administrative Expense	345,991
504	Operating Taxes	(167,726)
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	464,561
602	Conduit System Trench Kilometers	11,591
603	Conduit System Duct Kilometers	67,229
700	Additional Rental Calculation Information	N/A



Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / BELLSOUTH CORPORATION		
STUDY AREA: GEORGIA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SBGA		
SUBMISSION: 2		
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Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	12,512,078
101	Gross Investment - Poles	200,175
102	Gross Investment - Conduit	600,620
200	Accumulated Depreciation - Total Plant-in-Service	10,792,679
201	Accumulated Depreciation - Poles	222,787
202	Accumulated Depreciation - Conduit	285,072
301	Depreciation Rate - Poles	6.60
302	Depreciation Rate - Conduit	2.00
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	2,734
405	Net Non-Current Deferred Operating Income Taxes - Conduit	8,203
406	Net Non-Current Deferred Operating Income Taxes - Total	170,888
501.1	Pole Maintenance Expense	3,981
501.2	Pole Rental Expense	45,946
501	Pole Expense	49,927
502.1	Conduit Maintenance Expense	2,706
502.2	Conduit Rental Expense	-
502	Conduit Expense	2,706
503	General & Administrative Expense	254,844
504	Operating Taxes	(123,866)
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	354,416
602	Conduit System Trench Kilometers	6,071
603	Conduit System Duct Kilometers	35,211
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / BELLSOUTH CORPORATION		
STUDY AREA: KENTUCKY		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SCKY		
SUBMISSION: 2		
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Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	3,512,156
101	Gross Investment - Poles	166,755
102	Gross Investment - Conduit	167,531
200	Accumulated Depreciation - Total Plant-in-Service	3,051,801
201	Accumulated Depreciation - Poles	157,865
202	Accumulated Depreciation - Conduit	72,679
301	Depreciation Rate - Poles	5.30
302	Depreciation Rate - Conduit	1.80
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	1,018
405	Net Non-Current Deferred Operating Income Taxes - Conduit	1,023
406	Net Non-Current Deferred Operating Income Taxes - Total	21,441
501.1	Pole Maintenance Expense	2,055
501.2	Pole Rental Expense	8,433
501	Pole Expense	10,488
502.1	Conduit Maintenance Expense	706
502.2	Conduit Rental Expense	1
502	Conduit Expense	707
503	General & Administrative Expense	68,856
504	Operating Taxes	(49,818)
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	320,990
602	Conduit System Trench Kilometers	2,158
603	Conduit System Duct Kilometers	12,518
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / BELLSOUTH CORPORATION		
STUDY AREA: LOUISIANA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SCLA		
SUBMISSION: 2		
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Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	5,521,105
101	Gross Investment - Poles	133,958
102	Gross Investment - Conduit	344,248
200	Accumulated Depreciation - Total Plant-in-Service	4,796,882
201	Accumulated Depreciation - Poles	138,720
202	Accumulated Depreciation - Conduit	159,472
301	Depreciation Rate - Poles	5.50
302	Depreciation Rate - Conduit	1.70
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	1,863
405	Net Non-Current Deferred Operating Income Taxes - Conduit	4,787
406	Net Non-Current Deferred Operating Income Taxes - Total	76,775
501.1	Pole Maintenance Expense	495
501.2	Pole Rental Expense	12,512
501	Pole Expense	13,007
502.1	Conduit Maintenance Expense	414
502.2	Conduit Rental Expense	-
502	Conduit Expense	414
503	General & Administrative Expense	126,850
504	Operating Taxes	(104,185)
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	292,577
602	Conduit System Trench Kilometers	3,767
603	Conduit System Duct Kilometers	21,849
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / BELLSOUTH CORPORATION		
STUDY AREA: MISSISSIPPI		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SCMS		
SUBMISSION: 2		
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Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	4,322,239
101	Gross Investment - Poles	114,110
102	Gross Investment - Conduit	93,668
200	Accumulated Depreciation - Total Plant-in-Service	3,844,267
201	Accumulated Depreciation - Poles	136,317
202	Accumulated Depreciation - Conduit	42,537
301	Depreciation Rate - Poles	6.50
302	Depreciation Rate - Conduit	1.80
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	(2,314)
405	Net Non-Current Deferred Operating Income Taxes - Conduit	(1,899)
406	Net Non-Current Deferred Operating Income Taxes - Total	(87,633)
501.1	Pole Maintenance Expense	1,265
501.2	Pole Rental Expense	23,850
501	Pole Expense	25,115
502.1	Conduit Maintenance Expense	2,675
502.2	Conduit Rental Expense	-
502	Conduit Expense	2,675
503	General & Administrative Expense	90,284
504	Operating Taxes	1,649
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	257,651
602	Conduit System Trench Kilometers	1,303
603	Conduit System Duct Kilometers	7,554
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / BELLSOUTH CORPORATION		
STUDY AREA: NORTH CAROLINA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SBNC		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	7,312,973
101	Gross Investment - Poles	111,556
102	Gross Investment - Conduit	248,171
200	Accumulated Depreciation - Total Plant-in-Service	5,575,492
201	Accumulated Depreciation - Poles	109,452
202	Accumulated Depreciation - Conduit	123,254
301	Depreciation Rate - Poles	5.70
302	Depreciation Rate - Conduit	1.90
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	2,633
405	Net Non-Current Deferred Operating Income Taxes - Conduit	5,857
406	Net Non-Current Deferred Operating Income Taxes - Total	172,582
501.1	Pole Maintenance Expense	1,219
501.2	Pole Rental Expense	13,856
501	Pole Expense	15,075
502.1	Conduit Maintenance Expense	762
502.2	Conduit Rental Expense	30
502	Conduit Expense	792
503	General & Administrative Expense	135,156
504	Operating Taxes	(24,826)
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	235,760
602	Conduit System Trench Kilometers	2,777
603	Conduit System Duct Kilometers	16,108
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / BELLSOUTH CORPORATION		
STUDY AREA: SOUTH CAROLINA		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SBSC		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	4,127,740
101	Gross Investment - Poles	43,174
102	Gross Investment - Conduit	189,389
200	Accumulated Depreciation - Total Plant-in-Service	3,436,675
201	Accumulated Depreciation - Poles	50,297
202	Accumulated Depreciation - Conduit	88,151
301	Depreciation Rate - Poles	6.80
302	Depreciation Rate - Conduit	1.90
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	641
405	Net Non-Current Deferred Operating Income Taxes - Conduit	2,814
406	Net Non-Current Deferred Operating Income Taxes - Total	61,330
501.1	Pole Maintenance Expense	257
501.2	Pole Rental Expense	5,543
501	Pole Expense	5,800
502.1	Conduit Maintenance Expense	837
502.2	Conduit Rental Expense	-
502	Conduit Expense	837
503	General & Administrative Expense	95,860
504	Operating Taxes	(44,801)
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	132,393
602	Conduit System Trench Kilometers	2,512
603	Conduit System Duct Kilometers	14,571
700	Additional Rental Calculation Information	N/A

Pole and Conduit Rental Calculation Information		
(Dollars in thousands & Operational Data in whole numbers)		
COMPANY: AT&T / BELLSOUTH CORPORATION		
STUDY AREA: TENNESSEE		
PERIOD: From: Jan 2017 To: Dec 2017		
COSA: SCTN		
SUBMISSION: 2		
Page 1 of 1		
Row	Row Title (a)	Amount (b)
Financial Information (\$000)		2017
100	Telecommunications Plant-in-Service	6,654,569
101	Gross Investment - Poles	223,426
102	Gross Investment - Conduit	305,933
200	Accumulated Depreciation - Total Plant-in-Service	5,605,148
201	Accumulated Depreciation - Poles	182,678
202	Accumulated Depreciation - Conduit	121,709
301	Depreciation Rate - Poles	5.30
302	Depreciation Rate - Conduit	1.80
401	Net Current Deferred Operating Income Taxes - Poles	-
402	Net Current Deferred Operating Income Taxes - Conduit	-
403	Net Current Deferred Operating Income Taxes - Total	-
404	Net Non-Current Deferred Operating Income Taxes - Poles	3,610
405	Net Non-Current Deferred Operating Income Taxes - Conduit	4,944
406	Net Non-Current Deferred Operating Income Taxes - Total	107,531
501.1	Pole Maintenance Expense	2,057
501.2	Pole Rental Expense	26,502
501	Pole Expense	28,559
502.1	Conduit Maintenance Expense	462
502.2	Conduit Rental Expense	-
502	Conduit Expense	462
503	General & Administrative Expense	140,577
504	Operating Taxes	(6,541)
Operational Data (Whole numbers)		
601	Equivalent Number of Poles	428,130
602	Conduit System Trench Kilometers	4,383
603	Conduit System Duct Kilometers	25,421
700	Additional Rental Calculation Information	N/A